

Detail Fields and Descriptions

Address Line 1: This is a required field and should include the actual street address or post office box.

Address Line 2: This is an optional field and should only be completed for an apartment number, building, unit, floor, suite, etc.

Address Line 3: This field is only displayed and required if the International Address Indicator is checked. This field should contain the city or town name, province, state, or county and postal code (if known).

Annual Leave: This field is required only for employers reported through the Commonwealth of Kentucky. The employee's accrued annual leave balance should be reported in this field.

City: This field is required.

Compensatory Leave: This field is required only for employers reported through the Commonwealth of Kentucky. Other employers that allow employees to accrue compensatory time MAY report that balance in this field. The employee's accrued compensatory leave balance should be reported in this field.

Contract Days: This is a required field for noncertified school board employees.

Contribution Group: This is a required field. Please see the Employer Reporting Manual for directions on correctly categorizing employees.

Country: This field is only displayed and required if the International Address Indicator is checked. The country should be selected from the dropdown box.

Date of Birth: This is a required field.

Employer-paid Employer Contribution (Employer-paid ERCON): This field indicates whether or not the employer is responsible for remitting the employer contributions for the record. Only Master Commissioners and their employees do not owe employer contributions as they are paid by a separate fund.

Employment Begin Date: This is a required field for members who have: not previously been reported by the employer to KRS, OR are re-hires, OR have changes in Contribution Group, Position Status or Job Position.

Employment End Date: This is a required field when an employee terminates employment or changes Job Position, Position Status or Contribution Group. The date should not be after the last day of the report month and must be accompanied by an Employment End Reason. When pertaining to retirement (including disability) or death, this field should reflect the last date of paid employment.

Employment End Reason: This field is required if an Employment End Date is provided. The options for this field are:

- Change in System, Plan, Contribution Group, or Job Position
- Retirement
- Death
- Termination
- Change in Position Status
- Transfer (To be used only employers reported by the Commonwealth of Kentucky)

Note: If an employee has a change in position status that also causes a change in system, plan, Contribution Group, or job position, then select the option “Change in System, Plan, Contribution Group, or Job Position”.

Estimated Additional Compensation: This field is required. This is an informational field used by KRS when providing benefit estimates and service purchase calculations to members. Report any incentive, special duty, longevity, clothing allowance, educational incentive, etc. that a member will earn that is not calculated in the base rate of pay. This should be reported as a cumulative sum for the fiscal year. A zero value is allowed to be reported in this field.

First Name: This field is required. This field should reflect the member’s legal name as maintained on the member’s employment record.

Gender: This is a required field if the member has never previously been reported by the employer to KRS. The options for this field are Female, Male and Unknown.

Health Insurance Contribution (Pre-Tax HICON): This is a required field and is used to report the additional 1% in contributions required for employees whose participation began on or after September 1, 2008. If the employee does not owe the Health Insurance Contribution, then zero should be reported in this field.

Increment Date: This field is required only for the KERS and SPRS employers reported by the Commonwealth of Kentucky. This field represents the date on which the member is to receive the next increment in compensation.

International Address Indicator: This indicator should only be used when an employee has a foreign address.

Job Position: This is a required field.

For hazardous positions: only the positions approved as hazardous for the employer will be accepted. For file reporters, the approved positions and corresponding codes have been programmed into your file. Web reporters will choose the approved position titles from the dropdown box.

For non-hazardous positions: KRS uses the position indicated to validate service accrual, averaging requirements and other benefits specific to the position. The options for these positions are:

- **Constitutional Officer with General Assembly:** will only be reported by the Commonwealth of Kentucky
- **Magistrate:** should only be reported by fiscal courts

- **Coroner:** represents the official coroner, not deputy coroners or other coroner employees
- **Mayor:** reported by cities
- **City Council:** only reported by cities. This position should also be used for City Commissioners.
- **Volunteer Fireman:** only reported by employer code J956
- **Master Commissioner:** represents all employees of the Master Commissioner
- **Jailer (Non-Haz):** to be used for non-hazardous jail employees
- **Sheriff (Non-Haz):** to be used for non-hazardous sheriff employees who provide police protection
- **Police (Non-Haz):** to be used for non-hazardous police employees who provide police protection
- **Fire (Non-Haz):** to be used for non-hazardous employees who provide firefighting services
- **EMS (Non-Haz):** to be used for non-hazardous employees who provide emergency medical services
- **General Assembly Employee:** will only be reported by the Commonwealth of Kentucky
- **Other:** to be used only if another listed position is not applicable to the employee
- **County Attorney Employee:** to be used for all employees of the County Attorney's office, even if another agency (such as fiscal court) is reporting the employee for their duties in the County Attorney's office

Note: For file reporters, the above positions and corresponding codes have been programmed into your file.

Last Name: This field is required. This field should reflect the member's legal name as maintained on the member's employment record.

Marital Status: This is an optional field. The options for this field are single and married.

Member ID: This is a required field if the member has never previously been reported by the employer to KRS. The Member ID is assigned by KRS once an employee has been reported, and will automatically populate in the contribution record on Enter Report Details. The employer may also access the Member ID via the Member ID Download module in Employer Self Service.

Middle Name: This field is optional. This field should reflect the member's legal name as maintained on the member's employment record.

Payment Reason: This field is required. KRS will use this information to explain fluctuations in salary. It also impacts service credit, eligibility for benefits and benefit calculations. If more than one payment reason is needed for an employee in one report month, then a separate record may be required. For example, two separate records must be included in the file when reporting a member with both a Regular Pay and an IPS Payment. The options for this field are:

- **Regular Pay:** to be used when member's salary is only the regular compensation for a posting month
- **Regular Pay with Additional Creditable Compensation:** to be used when a member's salary includes regular compensation plus other monies, such as overtime pay, shift differentials, scheduled incentives, etc.

- **Leave Without Pay:** to be used when an employee has lower salary or zero salary for a posting month due to being on leave without pay. If the employee is on leave without pay for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Bonus/Severance Payment:** to be used when an employee receives a bonus or severance payment. The posting month for the record with this payment reason should reflect the last month of the period in which it is to be applied.
- **IPS Payment:** to be used to report Installment Purchase Service (IPS) payments and should be a separate record from the regular wages. When reporting IPS, only the following subset of the fields should be reported: Posting Month, SSN, Member ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason, Pre-tax, or Post-tax EECON.
- **Probationary Period Completion:** to be used to report an employee who has completed the probationary period in CERS during a month (instead of at the end of the month) and is now eligible to participate. This payment reason would be used on both records for that employee for the month.

Example: John Smith ends his probationary period on March 14th and begins in a regular, full-time position March 15th. The March report (due April 10th) contains two contribution records for John Smith.

Record 1: would contain:

Employment End Date: March 14th
 Employment End Reason: Change in System, Plan, Contribution group, or Job Position
 Position Status: Probationary (CERS use only)
 Salary: Wages paid March 1st - March 14th
 Payment Reason: Probationary Period Completion

Record 2: would contain:

Employment Begin Date: March 15th
 Position Status: Regular Full Time
 Salary: Wages paid March 15th - March 31st
 Payment Reason: Probationary Period Completion
 Pre-Tax EECON: contributions owed on salary amount

- **Lump sum Compensatory Pay:** to be used to report lump sum compensatory payments for employees with a participation date with KRS prior to 9/1/08. These payments must be reported in a separate record from regular wages.
- **State Funded Expenses:** to only be used by employers 54527, 39759, and 35628 to report the expense payments made to jailers, sheriffs, and county judge-executives.
- **Alternate Sick Leave Payment:** to be used if an employer participates in the Alternate Sick Leave Program with KRS. Alternate sick leave payments and regular pay must not be combined in a single record.
- **Furlough:** to be used each month an employee is on furlough. If the employee is on furlough for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Layoff:** to be used each month an employee is in layoff status. If the employee is on layoff status for a partial month, use this payment reason - a separate record for regular wages is NOT required.
- **Summer Months:** to be used for school board employees, head start employees, school nurses, university employees and School for the Deaf/Blind employees if they are not paid during the summer months.

Payroll Frequency: This is a required field and should indicate how often the employer runs payroll for this employee. Identifying the payroll frequency allows KRS to provide accurate benefit calculations and monitor pay fluctuations. The options for this field are Monthly, Semi-Monthly (twice per month), Bi-Weekly (every two weeks), or Weekly.

Position Status: This is a required field. The options for this field are:

- Regular Full Time
- Part Time
- Probationary (CERS use only)
- Seasonal
- Temporary
- Emergency
- Interim
- Regular Full Time Less Than 12 Months
- Intermittent Employee

Please see the Employer Reporting Manual for explanations and statutory limitations of each status.

Posting Month: This is a required field. The posting month indicates the period to which a transaction will be applied, which should usually be the same as the report month. Wages should be reported when paid, not when earned, with a few exceptions: retroactive payments, prior period adjustments, or to correctly award service credit for the first and last months of employment.

Example 1: John Doe has been a continuous employee for the City of Somewhere for five years. In February, John Doe was paid \$3,000. For the Report month of February (report due March 10th), his salary of \$3000 would be reported with a posting month also of February.

Example 2: Robert Smith began employment with the City of Somewhere on February 23rd. He received his first paycheck on March 8th, with \$400 earned in February and \$600 earned in March for the total sum of \$1000. On the March report (due April 10th), Robert Smith would have two records. The first record would have a posting month of February with reported salary of \$400 and an Employment Begin Date. In the next record, the posting month would be March with reported salary of \$600. This allows KRS to properly credit Robert Smith with service credit for the first month of employment.

Example 3: Jane Johnson terminated employment with the City of Somewhere on February 28th. She received her last check in the amount of \$2000 on March 8th. On the March report (due April 10th), Jane's wages of \$2000 will be reported with a posting month of February and an Employment End Date and Employment End Reason. This allows KRS to properly award service credit to Jane's account.

Example 4: In February 2012, the reporting official for City of Somewhere realized she had not reported Sally Brewer's salaries or contributions to KRS for the months of July 2011, August 2011 and September 2011. Sally earned \$2500 each of those months and in February 2012.

To report these retroactive payments on the February report (due March 10th), Sally will have four contribution records with posting months of February 2012, July 2011, August 2011 and September 2011. For each of these posting months, the salary reported should be \$2500.

Example 5: In February 2012, Tom Martin was awarded \$500 additional pay for each of the months of November 2011 (previously reported salary of \$3000) and December 2011 (previously reported salary of \$3000). Tom also was paid \$3500 in wages for February 2012.

For web reporters: Tom will have a record with the posting month of February 2012 with salary reported of \$3500. On the next record, when the posting month is changed to November 2011, the previously reported salary of \$3000 will display. Delete this amount and replace with \$3500. On the next record, when the posting month is changed to December 2011, the previously reported salary of \$3000 will display. Delete this amount and replace with \$3500.

For file reporters: Please see the description for the field titled "Increase / Decrease Salary" below for instructions.

Post-Tax Employee Contribution (Post-Tax EECON): This is a required field. Report contribution here if the employee owes post-tax contributions based on the posting month used or a post-tax IPS payment. Report zero in this field if the member does not have any post-tax contributions.

Prefix: This field is optional and should reflect the prefix of the member's name as maintained on the member's employment record. The options for this field are "Mr." or "Ms."

Pre-Tax Employee Contribution (Pre-tax EECON): This is a required field. Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. If the employee is in a non-participating position, then report zero in this field. This field may be used to report pre-tax IPS contributions.

Rate of Pay: This is a required field. This field allows KRS to calculate actual hours worked to determine service credit. Include three decimal positions and a decimal point. If the Rate of Pay changes in the middle of the month, report the Rate of Pay that was effective at the end of the Posting Month. Report only an employee's regular rate of pay. Do NOT accumulate any additional pay such as overtime in this field.

Salary that Exceeds IRS Limit: This is a required field if any portion of the salary exceeds the IRS limit for the fiscal year. No contributions should be reported on this amount.

Salary: This field is required. The actual wages paid to the employee for the month should be reported in this field. If reporting a zero in this field, it must be accompanied by an appropriate payment reason. The portion of wages earned in the posting month that exceed the IRS fiscal year limit should be excluded from Salary and reported in the "Salary that exceeds IRS limit" field.

Scheduled Hours Per Day: This is a required field. Hours may be reported in increments and should include at least two decimal positions. Complete this field with the employee's scheduled hours per day based on a five-day work week, prior to any adjustments for flexible or alternate work schedules.

Example 1: An employee is scheduled to work 40 hours per week. This Employee elects to work four 10-hour days. In the Scheduled Hours per Day field the employer would report "8.00" scheduled hours per day.

Example 2: A firefighter is scheduled to work 24 hours on duty and 48 hours off. In the Scheduled Hours per Day field, the employer would report "24.00" scheduled hours per day.

Sick Leave Accrual Rate: This field is required if Sick Leave Hours or Sick Leave Days has a value.

Sick Leave Days: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Alternate Sick Leave plan. This data must be reported in days and may be reported in increments. A zero balance is allowed to be reported.

Sick Leave Hours: This field is required if an Employment End Date is reported with an Employment End Reason of Retirement, Death or Termination AND the employer participates in the Standard Sick Leave plan. This data must be reported in hours and may be reported in increments. A zero balance is allowed to be reported.

Social Security Number (SSN): This is a required field. Employers must report a valid SSN for all employees, as shown on the employees Social Security card. Incorrect SSNs may result in contributions posting to the wrong member's account or to an invalid member record being created. SSNs reported with all zeros or other invalid combinations will result in the contribution record receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer.

State: This field is required.

Suffix: This field is optional. This field should reflect the member's legal name as maintained on the member's employment record. The options for this field are:

- MD = Medical Doctor
- II = Second
- III = Third
- IV = Fourth
- V = Fifth
- VI = Sixth
- JR = Junior
- SR = Senior

Type of Rate of Pay: This field is required and should not be confused with Payroll Frequency. This field is used to calculate a member's base salary. The options for this field are Hourly, Weekly, or Annual.

Note: School Boards are required to use the Hourly selection for this field.

Zip Code: The first five digits of the zip code are required. The last four digits are optional.